



ATTORNEYS

Caplin & Drysdale, Chartered
600 Lexington Ave.
21st Floor
New York, NY 10022
www.caplindrysdale.com

212.379.6060 Direct
mallison@capdale.com

July 15, 2020

Via ECF

Honorable Lewis A. Kaplan, United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, timely filed Answers to the Amended Complaints with the Court in the dockets for their respective actions. As previously explained in our letters, dated February 20, 2019, July 25, 2019, July 26, 2019, and July 29, 2019, counsel made a good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket, however, would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." On July 26, 2019 and June 25, 2020, counsel for the Defendants again attempted to "spread" the Answers to the appropriate actions, but was still unable to do so. To ensure that the filed Answers accurately correlate to the appropriate Amended Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

Please find below a list of the 244 separate Answers that were timely filed in their respective dockets. Should it be necessary, counsel for the Defendants can file copies of these Answers as exhibits to a letter in this master docket. Counsel for the Defendants would be happy to provide courtesy copies of any or all of the following documents at Your Honor's request:

1. Answer to the Amended Complaint by The Aria Pension Plan, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;

2. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
3. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Aria Pension Plan*, Docket Number 1:18-cv-05147-LAK;
4. Answer to the Amended Complaint by The Belforte Pension Plan, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
5. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
6. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Belforte Pension Plan*, Docket Number 1:18-cv-05150-LAK;
7. Answer to the Amended Complaint by The Bravos Advisors 401K Plan, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
8. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
9. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
10. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Bravos Advisors 401K Plan*, Docket Number 1:18-cv-05151-LAK;
11. Answer to the Amended Complaint by The Costello Advisors Pension Plan, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
12. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
13. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Costello Advisors Pension Plan*, Docket Number 1:18-cv-05158-LAK;
14. Answer to the Amended Complaint by The Eskin Pension Plan, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
15. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
16. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Eskin Pension Plan*, Docket Number 1:18-cv-05164-LAK;
17. Answer to the Amended Complaint by The Fieldcrest Pension Plan, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;

18. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
19. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Fieldcrest Pension Plan*, Docket Number 1:18-cv-05180-LAK;
20. Answer to the Amended Complaint by The Kodiak Capital Pension Plan, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
21. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
22. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK;
23. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Kodiak Capital Pension Plan*, Docket Number 1:18-cv-05185-LAK
24. Answer to the Amended Complaint by The Krabi Holdings LLC 401K Plan, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
25. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Krabi Holdings LLC 401K Plan*, Docket Number 1:18-cv-05307-LAK;
26. Answer to the Amended Complaint by The Kyber Pension Plan, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
27. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
28. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
29. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Kyber Pension Plan*, Docket Number 1:18-cv-05186-LAK;
30. Answer to the Amended Complaint by The Lerici Capital Pension Plan, *SKAT v. The Lerici Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
31. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Lerici Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
32. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Lerici Capital Pension Plan*, Docket Number 1:18-cv-05188-LAK;
33. Answer to the Amended Complaint by The Ludlow Holdings 401K Plan, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;

34. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
35. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Ludlow Holdings 401K Plan*, Docket Number 1:18-cv-05189-LAK;
36. Answer to the Amended Complaint by The Regoleth Pension Plan, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
37. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
38. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
39. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Regoleth Pension Plan*, Docket Number 1:18-cv-05190-LAK;
40. Answer to the Amended Complaint by The Saba Capital LLC 401K Plan, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
41. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
42. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Saba Capital LLC 401K Plan*, Docket Number 1:18-cv-05192-LAK;
43. Answer to the Amended Complaint by The Stark Pension Plan, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
44. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
45. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
46. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Stark Pension Plan*, Docket Number 1:18-cv-05194-LAK;
47. Answer to the Amended Complaint by The West River Pension Plan, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
48. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;
49. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The West River Pension Plan*, Docket Number 1:18-cv-05193-LAK;

50. Answer to the Amended Complaint by The Westport Advisors LLC 401K Plan, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
51. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
52. Answer to the Amended Complaint by Gavin Crescenzo, *SKAT v. The Westport Advisors LLC 401K Plan*, Docket Number 1:18-cv-05183-LAK;
53. Answer to the Amended Complaint by The Atlantic DHR 401K Plan, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;
54. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Atlantic DHR 401K Plan et al.*, Docket Number 1:18-cv-04430-LAK;
55. Answer to the Amended Complaint by The Bradley London Pension Plan, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
56. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Bradley London Pension Plan et al.*, Docket Number 1:18-cv-04047-LAK;
57. Answer to the Amended Complaint by The Busby Black 401K Plan, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
58. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Busby Black 401K Plan et al.*, Docket Number 1:18-cv-04522-LAK;
59. Answer to the Amended Complaint by The Canada Rock LLC 401K Plan, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
60. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Canada Rock LLC 401K Plan et al.*, Docket Number 1:18-cv-04531-LAK;
61. Answer to the Amended Complaint by The DMR Pension Plan, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
62. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The DMR Pension Plan et al.*, Docket Number 1:18-cv-04049-LAK;
63. Answer to the Amended Complaint by The Dosmon Bly Pension Plan, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
64. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Dosmon Bly Pension Plan et al.*, Docket Number 1:18-cv-05045-LAK;
65. Answer to the Amended Complaint by The Houston Rocco LLC 401K Plan, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;

66. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Houston Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04050-LAK;
67. Answer to the Amended Complaint by The India Bombay LLC 401K Plan, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
68. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The India Bombay LLC 401K Plan et al.*, Docket Number 1:18-cv-05057-LAK;
69. Answer to the Amended Complaint by The ISDB Pension Plan, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;
70. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The ISDB Pension Plan et al.*, Docket Number 1:18-cv-04536-LAK;
71. Answer to the Amended Complaint by The LBR Capital Pension Plan, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
72. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The LBR Capital Pension Plan et al.*, Docket Number 1:18-cv-04052-LAK;
73. Answer to the Amended Complaint by The Monin Amper Pension Plan, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
74. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Monin Amper Pension Plan et al.*, Docket Number 1:18-cv-04538-LAK;
75. Answer to the Amended Complaint by The NYC Stanismore Pension Plan, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
76. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The NYC Stanismore Pension Plan et al.*, Docket Number 1:18-cv-04541-LAK;
77. Answer to the Amended Complaint by The Proper Pacific LLC 401K Plan, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
78. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Proper Pacific LLC 401K Plan et al.*, Docket Number 1:18-cv-04051-LAK;
79. Answer to the Amended Complaint by The Texas Rocco LLC 401K Plan, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
80. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Texas Rocco LLC 401K Plan et al.*, Docket Number 1:18-cv-04543-LAK;
81. Answer to the Amended Complaint by The KASV Group Pension Plan, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;

82. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
83. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The KASV Group Pension Plan et al.*, Docket Number 1:18-cv-05309-LAK;
84. Answer to the Amended Complaint by The Petkov Management LLC 401K Plan, *SKAT v. The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
85. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v The Petkov Management LLC 401K Plan et al.*, Docket Number 1:18-cv-05300-LAK;
86. Answer to the Amended Complaint by The Petkov Partners Pension Plan, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
87. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
88. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The Petkov Partners Pension Plan et al.*, Docket Number 1:18-cv-05299-LAK;
89. Answer to the Amended Complaint by The SPKK LLC 401K Plan, *SKAT v. The SPKK LLC 401K Plan, et al.* Docket Number 1:18-cv-05308-LAK;
90. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
91. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The SPKK LLC 401K Plan et al.*, Docket Number 1:18-cv-05308-LAK;
92. Answer to the Amended Complaint by The SVP 401K Plan, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
93. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
94. Answer to the Amended Complaint by Svetlin Petkov, *SKAT v. The SVP 401K Plan et al.*, Docket Number 1:18-cv-05305-LAK;
95. Answer to the Amended Complaint by Ackview Solo 401K Plan, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
96. Answer to the Amended Complaint by Sean Driscoll, *SKAT v. Ackview Solo 401K Plan et al.*, Docket Number 1:18-cv-04900-LAK;
97. Answer to the Amended Complaint by NYCATX LLC Solo 401K Plan, *SKAT v. NYCATX LLC Solo 401K Plan et al.*, Docket Number 1:18-cv-04898-LAK;

98. Answer to the Amended Complaint by Carl Andrew Vergari, *SKAT v. NYCATX LLC Solo 401K Plan*, Docket Number 1:18-cv-04898-LAK;
99. Answer to the Amended Complaint by Sanford Villa Pension Plan, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
100. Answer to the Amended Complaint by Roger Lehman, *SKAT v. Sanford Villa Pension Plan et al.*, Docket Number 1:18-cv-04767-LAK;
101. Answer to the Amended Complaint by The Aston Advisors LLC 401K Plan, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;
102. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Aston Advisors LLC 401K Plan et al.*, Docket Number 1:18-cv-04770-LAK;
103. Answer to the Amended Complaint by The M2F Wellness LLC 401K Plan, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
104. Answer to the Amended Complaint by Mitchell Protass, *SKAT v. The M2F Wellness LLC 401K Plan et al.*, Docket Number 1:18-cv-04890-LAK;
105. Answer to the Amended Complaint by The MPQ Holdings LLC 401K Plan, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
106. Answer to the Amended Complaint by Mitchell Protass, *SKAT v. The MPQ Holdings LLC 401K Plan et al.*, Docket Number 1:18-cv-04892-LAK;
107. Answer to the Amended Complaint by The Sector 230 LLC 401K Plan, *SKAT v. The Sector 230 LLC 401K Plan et al.*, Docket Number 1:18-cv-04771-LAK;
108. Answer to the Amended Complaint by The Stor Capital Consulting LLC 401K Plan, *SKAT v. The Stor Capital Consulting LLC 401K Plan et al.*, Docket Number 1:18-cv-04434-LAK;
109. Answer to the Amended Complaint by Robert Klugman, *SKAT v. The Stor Capital Consulting LLC 401K Plan et al.*, Docket Number 1:18-cv-04434-LAK;
110. Answer to the Amended Complaint by The TKKJ LLC 401K Plan, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK;
111. Answer to the Amended Complaint by Thomas Kertelits, *SKAT v. The TKKJ LLC 401K Plan et al.*, Docket Number 1:18-cv-04896-LAK;
112. Answer to the Amended Complaint by Headsail Manufacturing LLC Roth 401K Plan, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;

113. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Headsail Manufacturing LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07824-LAK;
114. Answer to the Amended Complaint by Edgepoint Capital LLC Roth 401K Plan, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
115. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Edgepoint Capital LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07827-LAK;
116. Answer to the Amended Complaint by Aerovane Logistics LLC Roth 401K Plan, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
117. Answer to the Amended Complaint by Robert Klugman, *SKAT v. Aerovane Logistics LLC Roth 401K Plan, et al.*, Docket Number 1:18-cv-07828-LAK;
118. Answer to the Amended Complaint by The Random Holdings 401K Plan, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
119. Answer to the Amended Complaint by Robert Klugman, *SKAT v. The Random Holdings 401K Plan, et al.*, Docket Number 1:18-cv-07829-LAK;
120. Answer to the Amended Complaint by The FWC Capital LLC Pension Plan, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
121. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The FWC Capital LLC Pension Plan, et al.*, Docket Number 1:18-cv-10098-LAK;
122. Answer to the Amended Complaint by The RDL Consulting Group LLC Pension Plan, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
123. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The RDL Consulting Group LLC Pension Plan, et al.*, Docket Number 1:18-cv-10099-LAK;
124. Answer to the Amended Complaint by Cole Enterprises USA Retirement Plan & Trust, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
125. Answer to the Amended Complaint by Todd Bergeron, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
126. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. Cole Enterprises USA Retirement Plan & Trust, et al.*, Docket Number 1:18-cv-10118-LAK;
127. Answer to the Amended Complaint by KK Law Firm Retirement Plan Trust, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;

128. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. KK Law Firm Retirement Plan Trust, et al.*, Docket Number 1:18-cv-10127-LAK;
129. Answer to the Amended Complaint by The Valerius LLC Solo 401K Plan, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
130. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Valerius LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10129-LAK;
131. Answer to the Amended Complaint by The Sinclair Pension Plan, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
132. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Sinclair Pension Plan, et al.*, Docket Number 1:18-cv-10133-LAK;
133. Answer to the Amended Complaint by The Green Group Site Pension Plan, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
134. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Green Group Site Pension Plan, et al.*, Docket Number 1:18-cv-10134-LAK;
135. Answer to the Amended Complaint by The Mueller Investments Pension Plan, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
136. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Mueller Investments Pension Plan, et al.*, Docket Number 1:18-cv-10135-LAK;
137. Answer to the Amended Complaint by The Bella Consultants Pension Plan, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
138. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Bella Consultants Pension Plan, et al.*, Docket Number 1:18-cv-10136-LAK;
139. Answer to the Amended Complaint by Blue Ocean Equity LLC Retirement Plan, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK;
140. Answer to the Amended Complaint by Kevin Kenning, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK;
141. Answer to the Amended Complaint by Todd Bergeron, *SKAT v. Blue Ocean Equity LLC Retirement Plan, et al.*, Docket Number 1:18-cv-10137-LAK
142. Answer to the Amended Complaint by The 78 Yorktown Pension Plan, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;
143. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The 78 Yorktown Pension Plan, et al.*, Docket Number 1:18-cv-09565-LAK;

- 144. Answer to the Amended Complaint by The Cambridge Town Line Pension Plan, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
- 145. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Cambridge Town Line Pension Plan, et al.*, Docket Number 1:18-cv-09570-LAK;
- 146. Answer to the Amended Complaint by The Diamond Scott Capital Pension Plan, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
- 147. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Diamond Scott Capital Pension Plan, et al.*, Docket Number 1:18-cv-09587-LAK;
- 148. Answer to the Amended Complaint by The Hotel Fromance Pension Plan, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
- 149. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Hotel Fromance Pension Plan, et al.*, Docket Number 1:18-cv-09588-LAK;
- 150. Answer to the Amended Complaint by The Mountain Air LLC 401K Plan, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
- 151. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Mountain Air LLC 401K Plan, et al.*, Docket Number 1:18-cv-09589-LAK;
- 152. Answer to the Amended Complaint by The SKSL LLC Pension Plan, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
- 153. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The SKSL LLC Pension Plan, et al.*, Docket Number 1:18-cv-09590-LAK;
- 154. Answer to the Amended Complaint by The Snow Hill Pension Plan, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
- 155. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Snow Hill Pension Plan, et al.*, Docket Number 1:18-cv-09650-LAK;
- 156. Answer to the Amended Complaint by The Westridge Ave LLC 401K Plan, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;
- 157. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Westridge Ave LLC 401K Plan, et al.*, Docket Number 1:18-cv-09665-LAK;
- 158. Answer to the Amended Complaint by The Shapiro Blue Management LLC 401K Plan, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;
- 159. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Shapiro Blue Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-09666-LAK;

160. Answer to the Amended Complaint by The Patrick Partners Conglomerate Pension Plan, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
161. Answer to the Amended Complaint by Roger Lehman, *SKAT v. The Patrick Partners Conglomerate Pension Plan, et al.*, Docket Number 1:18-cv-09668-LAK;
162. Answer to the Amended Complaint by CSCC Capital Pension Plan, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
163. Answer to the Amended Complaint by Roger Lehman, *SKAT v. CSCC Capital Pension Plan, et al.*, Docket Number 1:18-cv-09669-LAK;
164. Answer to the Amended Complaint by The Cardinal Consulting Pension Plan, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
165. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Cardinal Consulting Pension Plan, et al.*, Docket Number 1:18-cv-10028-LAK;
166. Answer to the Amended Complaint by The Egret Associates LLC 401K Plan, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
167. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Egret Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10030-LAK;
168. Answer to the Amended Complaint by The Crow Associates Pension Plan, *SKAT v. The Crow Associates Pension Plan, et al.*, Docket Number 1:18-cv-10031-LAK;
169. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Crow Associates Pension Plan, et al.*, Docket Number 1:18-cv-10031-LAK;
170. Answer to the Amended Complaint by The Heron Advisors Pension Plan, *SKAT v. The Heron Advisors Pension Plan, et al.*, Docket Number 1:18-cv-10032-LAK;
171. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Heron Advisors Pension Plan, et al.*, Docket Number 1:18-cv-10032-LAK;
172. Answer to the Amended Complaint by The Hoboken Advisors LLC 401K Plan, *SKAT v. The Hoboken Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10035-LAK;
173. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Hoboken Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10035-LAK;
174. Answer to the Amended Complaint by The Jayfran Blue Pension Plan, *SKAT v. The Jayfran Blue Pension Plan, et al.*, Docket Number 1:18-cv-10036-LAK;
175. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Jayfran Blue Pension Plan, et al.*, Docket Number 1:18-cv-10036-LAK;

176. Answer to the Amended Complaint by The JT Health Consulting LLC 401K Plan, *SKAT v. The JT Health Consulting LLC 401K Plan, et al.*, Docket Number 1:18-cv-10039-LAK;
177. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The JT Health Consulting LLC 401K Plan, et al.*, Docket Number 1:18-cv-10039-LAK;
178. Answer to the Amended Complaint by The Lakeview Advisors 401K Plan, *SKAT v. The Lakeview Advisors 401K Plan, et al.*, Docket Number 1:18-cv-10049-LAK;
179. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Lakeview Advisors 401K Plan, et al.*, Docket Number 1:18-cv-10049-LAK;
180. Answer to the Amended Complaint by The Osprey Associates LLC 401K Plan, *SKAT v. The Osprey Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10060-LAK;
181. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Osprey Associates LLC 401K Plan, et al.*, Docket Number 1:18-cv-10060-LAK;
182. Answer to the Amended Complaint by The Sandpiper Pension Plan, *SKAT v. The Sandpiper Pension Plan, et al.*, Docket Number 1:18-cv-10061-LAK;
183. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Sandpiper Pension Plan, et al.*, Docket Number 1:18-cv-10061-LAK;
184. Answer to the Amended Complaint by The Zen Training LLC 401K Plan, *SKAT v. The Zen Training LLC 401K Plan, et al.*, Docket Number 1:18-cv-10062-LAK;
185. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Zen Training LLC 401K Plan, et al.*, Docket Number 1:18-cv-10062-LAK;
186. Answer to the Amended Complaint by Blackrain Pegasus LLC Solo 401K Plan, *SKAT v. Blackrain Pegasus LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10119-LAK;
187. Answer to the Amended Complaint by Boston Bradley, *SKAT v. Blackrain Pegasus LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10119-LAK;
188. Answer to the Amended Complaint by Gyos 23 LLC Solo 401K Plan, *SKAT v. Gyos 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10122-LAK;
189. Answer to the Amended Complaint by Boston Bradley, *SKAT v. Gyos 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10122-LAK;
190. Answer to the Amended Complaint by The Oak Tree One 401K Plan, *SKAT v. The Oak Tree One 401K Plan, et al.*, Docket Number 1:18-cv-10123-LAK;
191. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Oak Tree One 401K Plan, et al.*, Docket Number 1:18-cv-10123-LAK;

192. Answer to the Amended Complaint by The Joanne E. Bradley Plan, *SKAT v. The Joanne E. Bradley Plan, et al.*, Docket Number 1:18-cv-10124-LAK;
193. Answer to the Amended Complaint by Boston Bradley, *SKAT v. The Joanne E. Bradley Plan, et al.*, Docket Number 1:18-cv-10124-LAK;
194. Answer to the Amended Complaint by Delgado Fox LLC Solo 401K Plan, *SKAT v. Delgado Fox LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10125-LAK;
195. Answer to the Amended Complaint by Boston Bradley, *SKAT v. Delgado Fox LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10125-LAK;
196. Answer to the Amended Complaint by Pegasus Fox 23 LLC Solo 401K Plan, *SKAT v. Pegasus Fox 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10126-LAK;
197. Answer to the Amended Complaint by Boston Bradley, *SKAT v. Pegasus Fox 23 LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10126-LAK;
198. Answer to the Amended Complaint by The Everything Clean LLC 401K Plan, *SKAT v. The Everything Clean LLC 401K Plan, et al.*, Docket Number 1:18-cv-10063-LAK;
199. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Everything Clean LLC 401K Plan, et al.*, Docket Number 1:18-cv-10063-LAK;
200. Answer to the Amended Complaint by The Jump Group LLC 401K Plan, *SKAT v. The Jump Group LLC 401K Plan, et al.*, Docket Number 1:18-cv-10064-LAK;
201. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Jump Group LLC 401K Plan, et al.*, Docket Number 1:18-cv-10064-LAK;
202. Answer to the Amended Complaint by The Oaks Group Pension Plan, *SKAT v. The Oaks Group Pension Plan, et al.*, Docket Number 1:18-cv-10065-LAK;
203. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Oaks Group Pension Plan, et al.*, Docket Number 1:18-cv-10065-LAK;
204. Answer to the Amended Complaint by The Wave Maven LLC 401K Plan, *SKAT v. The Wave Maven LLC 401K Plan, et al.*, Docket Number 1:18-cv-10066-LAK;
205. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Wave Maven LLC 401K Plan, et al.*, Docket Number 1:18-cv-10066-LAK;
206. Answer to the Amended Complaint by The Balmoral Management LLC 401K Pension Plan, *SKAT v. The Balmoral Management LLC 401K Pension Plan, et al.*, Docket Number 1:18-cv-10067-LAK;
207. Answer to the Amended Complaint by John LaChance, *SKAT v. The Balmoral Management LLC 401K Pension Plan, et al.*, Docket Number 1:18-cv-10067-LAK;

- 208. Answer to the Amended Complaint by The Beech Tree Partners 401K Plan, *SKAT v. The Beech Tree Partners 401K Plan, et al.*, Docket Number 1:18-cv-10069-LAK;
- 209. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Beech Tree Partners 401K Plan, et al.*, Docket Number 1:18-cv-10069-LAK;
- 210. Answer to the Amended Complaint by The Blackbird 401K Plan, *SKAT v. The Blackbird 401K Plan, et al.*, Docket Number 1:18-cv-10070-LAK;
- 211. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Blackbird 401K Plan, et al.*, Docket Number 1:18-cv-10070-LAK;
- 212. Answer to the Amended Complaint by The Chambers Property Management LLC 401K Plan, *SKAT v. The Chambers Property Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-10071-LAK;
- 213. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Chambers Property Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-10071-LAK;
- 214. Answer to the Amended Complaint by FiftyEightSixty Solo 401K Plan, *SKAT v. FiftyEightSixty Solo 401K Plan, et al.*, Docket Number 1:18-cv-10073-LAK;
- 215. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. FiftyEightSixty Solo 401K Plan, et al.*, Docket Number 1:18-cv-10073-LAK;
- 216. Answer to the Amended Complaint by The Hawk Group Pension Plan, *SKAT v. The Hawk Group Pension Plan, et al.*, Docket Number 1:18-cv-10074-LAK;
- 217. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Hawk Group Pension Plan, et al.*, Docket Number 1:18-cv-10074-LAK;
- 218. Answer to the Amended Complaint by The Hibiscus Partners LLC 401K Plan, *SKAT v. The Hibiscus Partners LLC 401K Plan, et al.*, Docket Number 1:18-cv-10076-LAK;
- 219. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Hibiscus Partners LLC 401K Plan, et al.*, Docket Number 1:18-cv-10076-LAK;
- 220. Answer to the Amended Complaint by The Maple Advisors LLC 401K Plan, *SKAT v. The Maple Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10077-LAK;
- 221. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Maple Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10077-LAK;
- 222. Answer to the Amended Complaint by OneZeroFive LLC Solo 401K Plan, *SKAT v. OneZeroFive LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10080-LAK;
- 223. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. OneZeroFive LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10080-LAK;

224. Answer to the Amended Complaint by The Sea Bright Advisors LLC 401K Plan, *SKAT v. The Sea Bright Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10082-LAK;
225. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Sea Bright Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10082-LAK;
226. Answer to the Amended Complaint by The Tag Realty Advisors LLC 401K Plan, *SKAT v. The Tag Realty Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10083-LAK;
227. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Tag Realty Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10083-LAK;
228. Answer to the Amended Complaint by The Throckmorton Advisors LLC 401K Plan, *SKAT v. The Throckmorton Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10086-LAK;
229. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Throckmorton Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10086-LAK;
230. Answer to the Amended Complaint by The Dink14 LLC 401K Plan, *SKAT v. The Dink14 LLC 401K Plan, et al.*, Docket Number 1:18-cv-10091-LAK;
231. Answer to the Amended Complaint by Vincent Natoli, *SKAT v. The Dink14 LLC 401K Plan, et al.*, Docket Number 1:18-cv-10091-LAK;
232. Answer to the Amended Complaint by JML Capital LLC 401K Plan, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
233. Answer to the Amended Complaint by Roger Lehman, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
234. Answer to the Amended Complaint by John LaChance, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
235. Answer to the Amended Complaint by Natoli Management Pension Plan, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
236. Answer to the Amended Complaint by Roger Lehman, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
237. Answer to the Amended Complaint by Vincent Natoli, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
238. Answer to the Amended Complaint by Nova Fonta Trading LLC 401K Plan, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;
239. Answer to the Amended Complaint by Roger Lehman, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;

240. Answer to the Amended Complaint by Vincent Natoli, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;
241. Answer to the Amended Complaint by The Skybax LLC 401K Plan, *SKAT v. The Skybax LLC 401K Plan, et al.*, Docket Number 1:18-cv-10095-LAK;
242. Answer to the Amended Complaint by Bradley Crescenzo, *SKAT v. The Skybax LLC 401K Plan, et al.*, Docket Number 1:18-cv-10095-LAK;
243. Answer to the Amended Complaint by The Robin Daniel Pension Plan, *SKAT v. The Robin Daniel Pension Plan, et al.*, Docket Number 1:18-cv-10096-LAK; and
244. Answer to the Amended Complaint by Matthew Tucci, *SKAT v. The Robin Daniel Pension Plan, et al.*, Docket Number 1:18-cv-10096-LAK.

Sincerely,

s/ Mark D. Allison
By: Mark D. Allison

Mark D. Allison
CAPLIN & DRYSDALE, CHARTERED
600 Lexington Avenue, 21st Floor
New York, New York 10022
(212) 379-6000
mallison@capdale.com

Counsel for the Defendants

cc: Plaintiff's Counsel via ECF.